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Patent
Attorney's Docket No. 1019519-000418

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of)	MAIL STOP AFTER FINAL
Hideyuki NISHIKAWA et al.)	
Application No.: 10/777,167)	Group Art Unit: 1772
Filed: February 13, 2004)	Examiner: Sow Fun HON
For: RETARDATION FILM AND)	Confirmation No.: 4460
ELLIPTICALLY POLARIZING FILM)	

REQUEST FOR WITHDRAWAL OF PREMATURE FINAL REJECTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Applicants respectfully submit that the above-identified application was prematurely placed under final rejection. Pursuant to M.P.E.P. §706.07(c) and (d), withdrawal of the finality of the rejection is requested for at least the following reasons.

M.P.E.P. §706.07(a) sets forth the following provisions for determining when a final rejection is improper on a second or subsequent action:

Under present practice, second or any subsequent actions on the merits shall be final, except where the examiner introduces a new ground of rejection that is neither necessitated by applicant's amendment of the claims nor based on information submitted in an information disclosure statement filed during the period set forth in 37 CFR 1.97(c) with the fee set forth in 37 CFR 1.17(p). . . . Furthermore, a second or any subsequent action on the merits in any application or patent undergoing reexamination proceedings will not be made final if it includes a rejection, on newly cited art, other than information submitted in an information disclosure statement filed under 37 CFR 1.97(c) with the fee set forth in 37 CFR 1.17(p), of any claim not amended by applicant or patent owner in spite of the fact that other claims may have been amended to require newly cited art.